

6 FAH-5 H-040 DEFINITIONS, ACRONYMS, AND ABBREVIATIONS

(CT:ICASS-34; 06-19-2013)
(Office of Origin: CGFS/ICASS)

6 FAH-5 H-041 DEFINITIONS

(CT:ICASS-20; 08-31-2011)
(Applies to participating ICASS agencies)

Actuals: Expenses obligated during each quarter and reported on the FSC-60 reports. Obligations accumulate from quarter to quarter during the year. The FSC-60 reports are prepared by Financial Services Centers (FSCs) and Financial Management Centers (FMCs) and are transmitted to serviced posts.

Agency: For the purposes of this Handbook, the term agency is defined as any entity with an overseas presence identified with a unique ICASS agency code. The term also includes ICASS as an agency to capture and bill for costs consumed by the service provider and Alternate Service Provider (ASP).

Agency codes: A unique 5-6 digit number (for example 1525.0) identifying the name and address of all agencies participating in ICASS. The ICASS Service Center, as part of the Bureau of Resource, establishes billing codes. Contact the ICASS Service Center if a new agency is not listed or you are not sure of the proper code.

Alternate Service Provider (ASP): An agency other than State Department that provides government administrative services at post.

American: A U.S. citizen or organization in, or a function performed by an organization headquartered in, the United States of America.

American Salaries & Benefits: The centrally paid salary and benefits costs associated with U.S. direct-hire employees working in ICASS positions. (See also "Washington Factor" defined below.)

APO/FPO: A Department of Defense (DOD) postal service provided outside the ICASS system. Many posts with an APO/FPO (Army/Air Force Post Office/Fleet Post Office) have associated support costs such as space, utilities, office equipment, and local-hire mailroom personnel that are distributed to customer agencies using the ICASS system.

BOE (building operating expenses): The costs associated with occupying Government-owned or leased properties and can include utilities, costs for

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U.S. Department of State Foreign Affairs Manual Volume 6 Handbook 5

International Cooperative Administrative Support Services Handbook

maintenance staff employees, contract services, supplies, transportation of the supplies, etc. (See 15 FAM 120).

Capitalization: The cost of assets expensed over a period of time. All ICASS vehicles regardless of cost, general assets costing \$25,000 or more, bulk procurement for \$100,000 or more, commercial off-the-shelf and software developed in-house costing \$500,000 or more will be capitalized and depreciated.

Cost accounting system: A system where a separate cost accounting is performed for each product to ensure that the entity covers its costs on each transaction. Private-sector entities that sell the products they produce in the commercial marketplace typically use cost accounting to determine a price per transaction that will cover their direct and indirect costs. Proper cost accounting analyzes in detail all the cost of labor, parts, materials, utilities, factory and office rent, equipment, depreciation, overhead, etc., required to produce a specific item.

Cost center: A grouping of available services into a specific category, a cost center identifies the type of administrative services available to serviced agencies. Customers subscribe to services by cost center. The costs in a cost center are distributed in accordance with an agreed-upon distribution factor. Examples of cost centers include cashiering, accounts and records, vehicle maintenance, and travel services.

Cost distribution system: A system where costs are pooled and then spread to service recipients using a distribution factor. Municipal taxes are a common example of a cost distribution system. Instead of pricing its services on a transaction basis (see cost accounting system), municipal government decides at the beginning of the year what level of fire protection services it can afford. It then estimates the total cost of the fire protection services and divides it among the taxpayers using a factor (typically a rate per \$1,000 of real estate value). Normally, the services in the firefighting cost center include extinguishing residential fires, chemical and other potentially toxic fires, vehicle fires, search and rescue, fire code enforcement and fire prevention/education. While municipalities publish the real estate tax rate, they do not provide a predictor or "price" for the services that a single taxpayer will receive during one year. A fortunate resident might pay taxes and support municipal firefighting for a lifetime without calling the fire department to put out a blaze. A less fortunate resident might be forced to call the fire department multiple times. Both, however, pay the same tax rate.

Cost pool: Cost pools serve two functions. First, they reduce the number of strip codes on obligation and liquidation documents as well as the number of records on State Department accounting reports. Second, cost pools enable a post to simplify its budgets and allocate costs to many cost centers in the ICASS software. All function codes beginning with a "96" are cost-pool function codes. Examples include 9661 for the post-funded wages and benefits of all locally employed staff personnel except FSN/PSC local guards; 9662 for post-funded wage and benefits and other costs of the local guard program; and 9664 for the warehouse cost pool, among others.

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International Cooperative Administrative Support Services Handbook

Direct charging: Costs associated with the provision of goods and/or services outside ICASS that are identified and charged to the fiscal data of a single agency. To be a candidate for billing by direct charge, a task or service should be:

- (1) Clearly separable as a distinct activity;
- (2) Easy to price accurately without extensive accounting analysis;
- (3) Mutually agreed to by both the customer and service provider; and
- (4) A service that is outside or beyond the scope of the post's ICASS MOU and the cost of which is not already included in the post's ICASS budget.

Where a cost meets all of the above criteria, direct charging is the preferred method for billing.

Distribution factor: A unit of measure used to distribute the cost of a service. Typical distribution factors include kilometers driven, gross square meters occupied, number of US direct hires, number of leases maintained, etc. See 6 FAH-5 H-331.

Exclude: A software feature that excludes certain categories of costs (e.g., residential and non-residential rent, utility costs and the cost of residential furniture) when calculating each agency's share of "Miscellaneous Costs" and ICASS Redistribution. Once these calculations are done, these "excluded costs" are included in the agency's total invoice.

Function code: A four-digit number that identifies a cost center or a cost pool. For example, function code 6222 identifies payrolling services and 6148 identifies leasing services.

Gross square meters: Space on all floors within the outside surface of the exterior walls (see 15 FAM Exhibit 238A, 15 FAM Exhibit 238B, and 15 FAM Exhibit 238C).

ICASS Lite: The Lite approach bundles services provided by each of the General Services, Information Management, Financial Management and Human Resources Services offices for a simpler method of cost distribution.

ICASS Service Center (ISC): A small, permanent interagency staff, under the authority of the Department of State's Chief Financial Officer, which reports to the ICASS Executive Board (IEB). The ICASS Service Center provides secretariat support to the ICASS Executive Board and the Washington, DC ICASS Working Group (IWG). The ISC's main purpose is to safeguard local empowerment by ensuring the ICASS funds are allotted intact to post. The ISC prepares and maintains guidance on ICASS implementation, although it has no policy-making responsibilities. The ISC also provides financial services and customer assistance for post ICASS operations. Costs of running the ISC are shared among all agencies.

ICASS Standard: The ICASS Standard software system uses the full range of cost centers to distribute administrative costs to agencies based on workload

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U.S. Department of State Foreign Affairs Manual Volume 6 Handbook 5
International Cooperative Administrative Support Services Handbook

counts. This system was established for medium to large posts that have a U.S. citizen financial management officer. This system provides a much greater level of detail and costs can be tracked more precisely.

Locally employed staff (LE Staff): All personnel hired and funded at post such as Foreign Service nationals (FSNs), temporary and part-time U.S. citizens, third-country nationals (TCNs), and personal services agreement (PSA) employees. (See 6 FAH-5 350.)

Maintenance and repair (M&R): Funds allotted to posts by the Bureau of Overseas Buildings Operations (OBO) to cover the cost of major repairs to U.S. Government-owned/long-term leased buildings to keep them in usable and livable condition. (See 15 FAM 620.)

Modification factor: Used to charge agencies receiving less than the full service of a cost center; 0.6 indicates medium level of service and 0.3 a minimum level. (See 6 FAH-5 H-332.1.)

Non-ICASS dual positions: At some posts, an employee may provide ICASS services for part of the day and engage in programmatic activities for another part of the day. This is particularly applicable for Alternate Service Providers. The non-ICASS dual position cost center allows the post to share with customer agencies that portion of the employee's time spent on ICASS while excluding from ICASS the time spent on programmatic activities. (See 6 FAH-5 H-340.)

NSDD-38 (National Security Decision Directive Number 38): Governs proposals for the establishment of or changes to full-time, permanent, direct-hire positions. NSDD-38 does not cover those positions that come under the authority of an area military commander. (See 2 FAH-2 H-110.)

Other Budget Items: All non-personnel costs, e.g. equipment, supplies, etc.

Post assignment travel: The centrally paid cost of moving from one location to another those U.S. direct-hire employees assigned to ICASS positions and their families. Assignment travel and foreign transfer allowances are combined into a single amount that is reviewed annually.

Post ICASS Council: Each diplomatic mission has an ICASS Council composed of certain cabinet level and independent agency representatives, mirroring the representation on the ICASS Executive Board (IEB). The post ICASS Council's mandate is to promote the effective delivery of administrative support services so that agencies can accomplish their programmatic goals, encourage interagency cooperation, ensure accountability and provide equitable sharing of administrative support costs among the participating agencies at post. (See 6 FAH-5 H-222.3.)

Post Budget Committee: Each diplomatic mission has a standing Budget Committee comprised of a representative from each individual agency of office that receives an ICASS invoice. The Budget Committee is responsible for monitoring the "nuts and bolts" of the post ICASS budget process. (See 6 FAH-5 H-222.4.)

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U.S. Department of State Foreign Affairs Manual Volume 6 Handbook 5
International Cooperative Administrative Support Services Handbook

Post Working Group: An ad hoc group that studies specific ICASS issues at post and reports to the post ICASS Council with recommendations.

Quasi sub-object classes: Budget object classes used to capture Washington, DC-based and regional costs as follows:

0001—Central and Regional Bureau Costs

0005—Post Assignment Travel/Transfer Allowance

0006—American (U.S. Citizen) Salaries, Benefits and Post Differential

Others may be assigned as the need arises.

Reimbursable agreement (interagency): A headquarters-level document that authorizes payment of a customer agency's worldwide ICASS bill, including regional and headquarters-level charges not covered by post invoices. Customer agencies use the interagency reimbursement agreements as the basis for obligating and liquidating their ICASS payments. Service providers use interagency reimbursement agreements to recognize and record revenue.

Sub-cost center: A subsidiary cost center created to isolate a service within an existing cost center.

Sub-object: A budget object class used to identify an expense that can be quantified, totaled and distributed to agencies. For example, the sub-object numbers 2156 represents Field Travel and 1201 represents Post Allowance.

Unit cost: The total cost of operating a cost center divided by the total workload count is the unit cost.

"Washington Funded Costs": A standard cost covering expenses paid for centrally but budgeted locally. Washington funded costs include the cost of U.S. direct-hire salaries and benefits paid centrally, the cost of post assignment and travel, certain regional bureau costs and contributions to the Foreign Service National Separation Liability Trust Fund. "Washington Funded Costs" are approved by the ICASS Working Group annually and provided to post. "Washington Funded" amounts are entered into quasi sub-object codes by the post when preparing its ICASS budget.

6 FAH-5 H-042 ACRONYMS AND ABBREVIATIONS

(CT:ICASS-34; 06-19-2013)

(Applies to participating ICASS agencies)

The acronyms and abbreviations applicable to this handbook are in the table below.

ACRONYM or ABBREVIATION	MEANING
A	Bureau of Administration
ALC	Agency Location Code
AmSal	American Salaries

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International Cooperative Administrative Support Services Handbook

ARD	Accounts Receivable Division
ASP	Alternate Service Provider
BC	Budget Committee
BOC	Budget Object Class
BOE	Building Operating Expense
CAA	Controlled Access Area
CAPD	Consolidated American Payroll Division
CAPPS	Consolidated American Payroll Processing System
CASU	Cooperative Administrative Support Unit
CFMS	Central Financial Management System (now GFMS)
CFO	Chief Financial Officer
<i>CGFS</i>	<i>Bureau of the Comptroller and Global Financial Services</i>
CIO	Chief Information Officer
CLO	Community Liaison Office
COAST	Consolidated Overseas Accountability Support Toolbox
COLA	Cost-of-Living Allowance
COM	Chief of Mission
COR	Contracting Officer's Representative
DAS	Distributed Administrative Support or Deputy Assistant Secretary of State
DATEL	Disbursing and Accounting Telecommunications Line
DCM	Deputy Chief of Mission
D&CP	Diplomatic and Consular Program
DOS	Department of State
DOSAR	Department of State Acquisition Regulations
DS	Bureau of Diplomatic Security
DTS-PO	Diplomatic Telecommunications System Program Office
eCC	eCountry Clearance
EER	Employee Evaluation Report
EFM	Eligible Family Member
E-Gov	Electronic Government
F	Bureau of Foreign Assistance
FAAS	Foreign Affairs Administrative Support
FAR	Federal Acquisitions Regulations
FFA&E	Furniture, Furnishings, Appliances, and Equipment
FMC	Financial Management Center

UNCLASSIFIED (U)

UNCLASSIFIED (U)U.S. Department of State Foreign Affairs Manual Volume 6 Handbook 5
International Cooperative Administrative Support Services Handbook

FMO	Financial Management Officer
FM	Facility Manager
FSHP	Foreign Service Health Practitioner
FSI	Foreign Service Institute
FSN	Foreign Service National
FSNI	Foreign Service National Investigator
FSNP	Foreign Service Nurse Practitioner
FSNSLTF	Foreign Service National Separation Liability Trust Fund
FSO	Foreign Service Officer
FSTO	Financial Support and Training Office
FTE	Full-Time Equivalent
GAO	Government Accountability Office
GDB	Global Database
GEI	Global Employment Initiative (formerly SNAP)
GFMS	Global Financial Management System
GFS	Global Financial Services
GO	U.S. Government-Owned
GSO	General Services Office or General Services Officer
HR	Bureau of Human Resources or Human Resources
HRO	Human Resources Officer
ICASS	International Cooperative Administrative Support Services
IEB	ICASS Executive Board
IMO	Information Management Office or Information Management Officer
IRM	Bureau of Information Resource Management
ISC	ICASS Service Center
ISO	Information Systems Office or Information Systems Officer
ISSO	Information Systems Security Officer
IT	Information Technology
IWG	ICASS Working Group
LE Staff	Locally Employed Staff
LGP	Local Guard Program
LTL	Long-Term Lease
MED	Office of Medical Services (M/MED)
Medevac	Medical Evacuation
MC	Management Counselor

UNCLASSIFIED (U)

UNCLASSIFIED (U)U.S. Department of State Foreign Affairs Manual Volume 6 Handbook 5
International Cooperative Administrative Support Services Handbook

MO	Management Officer
MOA	Memorandum of Agreement
MOH	Member of Household
MOU	Memorandum of Understanding
MRA	Migration and Refugee Assistance
NEPA	Nonexpendable Property Application
NFATC	National Foreign Affairs Training Center (official name of FSI)
OBO	Bureau of Overseas Building Operations
OMB	Office of Management and Budget
PAT	Post Assignment Travel
PIT	Part-Time, Intermittent, or Temporary
PSA	Personal Services Agreement
PSC	Personal Services Contract or Personal Services Contracting
PYI	Partial Year Invoice
RIF	Reduction-in-Force
RMO	Regional Medical Officer
RMO/P	Regional Medical Officer - Psychiatrist
RSO	Regional Security Office or Regional Security Officer
SAMUSM	Security and Maintenance of United States Missions
SBR	Statement of Budgetary Resources
SFC	Statement of Financial Condition
SGL	Standard General Ledger
SMA	Separate Maintenance Allowance
SNAP	Strategic Networking Assistance Program (now GEI)
SPFMS	Serviced Post Financial Management System
SRC	Statement of Revenue and Cost
STL	Short-Term Lease
T&A	Time and Attendance
TATEL	Time and Attendance Telecommunications Line
TCN	Third-Country National
TDY	Temporary Duty
VADR	Voucher Auditors Detail Report
WAE	When Actually Employed
Web.PASS	Post Administrative Software Suite
WCF	Working Capital Fund

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U.S. Department of State Foreign Affairs Manual Volume 6 Handbook 5

International Cooperative Administrative Support Services Handbook

6 FAH-5 H-043 THROUGH H-049 UNASSIGNED

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